



Legal Redeployment and Demobilization Briefing



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Briefing Overview

- Uniformed Services Employment and Reemployment Rights Act (USERRA)
- Soldier's and Sailor's Civil Relief Act
- Income Tax
- Additional Information



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USERRA Overview

- Standard Protections.
- How to get your job back.
- Special Demobilization Protections.
- What to do if employer doesn't comply.

USERRA: Four Standard Protections

1. No job discrimination based on military service
2. No mandatory use of vacation time or vacation pay for military duty
3. No retaliatory action (Does not apply to misconduct by employees)
4. Reemployment after mobilization or other active service



How to get your job back

Step 1 : Have a Job!

Step 2 : Give Notice! (Written notice smart but not required)

Step 3: "Under Honorable Conditions!"
(present DD 214)

Step 4: Report Back Promptly



7 Reemployment Protections

Protection #1: Be promptly reinstated

Protection #2: Keep same status

Protection #3: Keep accrued seniority

Protection #4: Health insurance coverage reinstated

Protection #5: Receive training, re-training, or other accommodations

Protection #6: Special protection from discharge

Protection #7: Keep other non-seniority based benefits



Soldiers and Sailors Relief Act

- 6% Interest Rates.
 - Getting Sued.
- Avoiding Repossession or Foreclosure.
- Non-Employment Health Insurance.



SSCRA 6% Interest Rate

- **Still Possible:** Date of Activation, not Date of Notice.
- Material Effect.
- **Forgiven**, not Accrued.
- Must **Notify Creditor** of REFRAD.

WHAT DO I DO IF SOMEONE IS SUING ME??

- Stay of Proceedings (up to 60 days after Refrad)
- Set Aside Default Judgment (up to 90 days after Refrad)
- Stay of Eviction (up to 90 days)
- Must show material effect.

My Car Was Repossessed and My House Is In Foreclosure!!

- See a Lawyer.
- Self-Help Repossession from activated military is prohibited.
- Foreclosures not in compliance with SSCRA if made during the period of military service or within 3 months thereafter.

Non-Employment Health Insurance Plans

- SSCRA Requires Reinstatement of Non-Employment Health Insurance.
- No Exclusions.
- No Waiting Periods.*

*Some exceptions.



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Income Taxes: Overview

Extensions of Deadlines Tax Relief



Tax Extensions: How Long?

- 180 Days from Last Day in CZ, QHDA (Qualified Hazardous Duty Area).
- Plus Any Time that was remaining Before Deployment to CZ or QHDA.

Tax Extensions: For What?

- Filing Your Return/Claiming a Refund.
- Paying any Taxes Owed (Except Withholding and Employment Tax).
- Making IRA Contribution.
- Selling Residence.



Tax Extensions: For What?

- Spouse May Be Able To Get Extension As Well.
- Other extensions and provisions may be available.



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Tax Relief!

- Who Gets this Relief?
- Armed forces members who serve in a CZ or QHDA
- Iraq and Kuwait are CZ.
- Armed forces members who serve in direct support of a CZ or QHDA.



Tax Relief: What is it?

- You may exclude certain pay from your income—That is, you don't pay income taxes on this income.
- Military pay for CZ or QHDA service remains subject to Social Security and Medicare taxes.



Tax Relief: What Qualifies?

- For any month of the year:
- Were you present, for even one day, in a CZ or QHDA?
- Was your presence there official?
- If “YES,” then NO tax is owed on military pay for those specific months.*

*Pay earned while hospitalized for injuries incurred in CZ excluded.



Tax Relief: What Is Not Taxed?

- Enlisted personnel and warrant officers:
All of base pay for each month.
- Officers: \$5,997 per month of Base Pay
(based upon salary of SMA)
- Imminent danger or hostile fire pay per month.

Write “OIF” or “OEF” and
dates of deployment on
the top front of your tax
return.



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Claims

- If your personal property has been lost, damaged or destroyed as a result of government shipping, you may make a claim.
- You must DOCUMENT the Claim.
- HIGH DOLLAR items acquired in theater will probably not be paid for.



Revocation of Power of Attorney

- Notify the Holder of the POA.
- Recover and destroy the original document.
- Publication of Notice.



UCMJ

- Continuing Jurisdiction over Offenses Committed on Active Duty.
- Even if Discovered after Demobilization.
- Retention on Active Duty to Resolve UCMJ Action.



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War Trophies

- General Rule
- Limited Exceptions



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General Order 1A

- Keeping Prohibited War Trophies is Criminal and will result in UCMJ action!

What is a Prohibited War Trophy?

- Enemy Weapons and Ammunition
- Enemy Military Equipment, Communications and Computers
- Soil or Sand



No Exceptions

There are no Exceptions to Permit:

- Items that are Dangerous
- Items Stolen from Civilians
- Items Taken from Prisoners, Dead, Wounded, etc.



Limited Exceptions

- Helmets and uniforms
- Military manuals
- Posters, placards and photographs
- Insignia, patches and flags



For More Information

- The National Committee for Employer Support of Guard and Reserve (1-800-336-4590 or visit www.esgr.org)
- The Veterans' Employment and Training Service (VETS) (1-202-693-4701).
- <http://www.jagcnet.army.mil/Legal>